

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE*****Agartala, Wednesday, October 10, 2018 A. D., Asvina 18, 1940 S. E.*****PART--I-- Orders and Notifications by the Government of Tripura,**

GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

**NO.F.1-11(91)-TAX/GST/2018(Part-II)****Dated, Agartala, the 10<sup>th</sup> October, 2018****NOTIFICATION**

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23<sup>rd</sup> October, 2017.

2. In the Tripura State Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23<sup>rd</sup> October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Tripura, Finance Department, notification No.F.1-11(91)-TAX/GST/2017(Part), dated the 9<sup>th</sup> November, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 418, dated the 13<sup>th</sup> November, 2017 or notification No. 40/2017-State Tax (Rate), dated the 22<sup>nd</sup> November, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 439, dated the 22<sup>nd</sup> November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 or notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13<sup>th</sup> October, 2017.”.

By Order of the Governor,

(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note:- The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No. F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2018(Part), dated the 14<sup>th</sup> September, 2018, published vide number 816, dated the 14<sup>th</sup> September, 2018.

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